

## **Abstract**

**Title:** Establishment of a Non-Profit Organization Providing Sports Activities with Focus on Law and Organizational Structure

**Targets:** The target of the work is to create a guide describing how to proceed with establishment of a non-profit organization providing sport activities from the legal point of view. Another target of the work is a creation or determination of an organizational structure for sport oriented non-profit organization with a membership of up to 100 members.

**Methods of research:** The following methods were used to create a business plan: literature research, document analysis, semi-structured interview with an attorney-at-law relating to issues of establishment of a non-profit organization, semi-structured interview with a bookkeeper of AK Zlín relating to non-profit organization financing and tax issues.

**Results:** The result of the work is a guide describing particular steps of a process relating to establishment of a non-profit organization. The guide includes necessary documentation for establishment of a sport club as a registered association. Within the work particular financial and other sources are listed with which the non-profit organization might dispose including subsidy programmes eligible for sport clubs with a legal form of a registered association. Further, the work discussed the tax issues relating to non-profit organizations. Finally, an organization structure was suggested which might be applied for needs of an internal organization similarly oriented non-profit organizations with a membership of up to 100 members.

**Keywords:** non-profit organization, sport organization, registered association, sport activities, organizational structure of non-profit organization, by-laws of a non-profit organization.